Docket No.: 050340-0174

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Customer Number: 20277

Group Art Unit: 3749

Confirmation Number: 7440

Examiner: BASICHAS, Alfred

: Response Under 37 CFR 1.116 - Expedited Procedure

In re Application of

Masatoshi IIO

Application No.: 10/510,480

Filed: October 07, 2004

For: FUEL CELL POWER PLANT WARM UP

IOI. TOLL CLLL TO WERT LANT WARM OF

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above-identified application.

No additional fee is required.

Applicant is entitled to small entity status under 37 CFR 1.27

Also attached: Petition for Extension of Time (1-month), Certified English Translation of JP 2002-106235

The fee has been calculated as shown below:

The lee has been calculated	as shown below	Υ			
	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	9	20	0	\$50.00 =	\$0.00
Independent Claims	1	3	0	\$210.00 =	\$0.00
		Multiple dependent claims newly presented			\$0.00
		Fee for extension of time		\$120.00	
					\$0.00
		Total of Above Calculations		\$120.00	

Please charge my Deposit Account No. <u>500417</u> in the amount of \$120.00. An additional copy of this transmittal sheet is submitted herewith.

The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

Bernard P. Codd

Registration No. 46,429

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Date: December 21, 2007

Please recognize our Customer No. 20277 as our correspondence address.

DEC 21 2007

PATENT